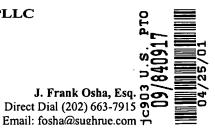


LAW OFFICES

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April 25, 2001



BOX PATENT APPLICATION

Commissioner for Patents Washington, D.C. 20231

Re:

Application of Koji YAMAMOTO and Yoshiaki TAKEUCHI

METHOD FOR PRODUCING AN INORGANIC OXIDE POWDER

Our Ref. Q64166

Dear Sir:

Attached hereto is the application identified above including 25 sheets of the specification, including the claims and abstract, 1 sheet of drawings, the executed Assignment and PTO 1595 form, and the executed Declaration and Power of Attorney. Also enclosed is an Information Disclosure Statement with Form PTO-1449 and 2 references.

The Government filing fee is calculated as follows:

 Total claims
 13
 - 20
 =
 x
 \$18.00
 =

 Independent claims
 4
 - 3
 =
 1
 x
 \$80.00
 =
 \$80.00

 Base Fee
 \$710.00

 Multiple Dependent Claim Fee
 \$270.00

TOTAL FILING FEE
Recordation of Assignment
TOTAL FEE

\$1060.00 \$40.00 \$1100.00

Checks for the statutory filing fee of \$1060.00 and Assignment recordation fee of \$40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from April 27, 2000, and September 4, 2000, based on Japanese Application Nos. 2000-127221 and 2000-266642, respectively. The priority documents are enclosed herewith.

Respectfully submitted, SUGHRUE, MION, ZINN, MACPEAK & SEAS, PLLC

Attorneys for Applicant

Rv.

J. Frank Osha

Registration No. 24,625